

ABSTRACT OF THE DISCLOSURE

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*that*

An audio processing apparatus ~~is disclosed which~~

includes a first filter ~~means~~ for converting n-channel ( $n \geq 1$ ,  
positive integer) audio signals input from at least one signal  
source into two-channel signals, a pair of second ~~filter means~~  
to which two-channel output signals from the first filter means

are input and which have transfer functions ~~with an~~

*that are not correlated*  
~~uncorrelation~~, and an output unit for supplying a pair of output  
signals from the pair of second ~~filter means~~  
*filters* to left and right  
loudspeaker units of a headphone device.